

CHAPTER 12  
PROCEDURE FOR ENFORCEMENT

[Prior to 7/13/88, see Accountancy, Board of[10]]

**193A—12.1(272C,542C) Compliance.** The board is empowered to administer Iowa Code chapters 272C and 542C and the related administrative rules for the protection and well-being of those persons who may rely upon individuals and firms for the performance of public accounting services within the state.

**193A—12.2(272C,542C) Complaints.**

**12.2(1)** The board may consider, but is not limited to, the following in determining whether a disciplinary violation may have occurred:

*a.* Periodic reviews of financial statements submitted to or filed with state and local government agencies in the state of Iowa, which are conducted as part of the board's positive enforcement program.

*b.* News articles from any source.

*c.* Reports required to be filed by CPAs and APs under the provisions of rules 193A—15.1(542C) and 15.2(542C). Such reports shall meet the requirements of paragraph 12.2(1)“*e.*”

*d.* Reports filed with the board by the commissioner of insurance as required by Iowa Code section 272C.4(1)“*i.*”

*e.* Complaints filed with the board by any member of the public. Such complaints shall be in writing and shall include the following:

(1) The full name, address, and telephone number of the complainant.

(2) The full name, address, and telephone number of the licensee.

(3) A statement of the facts concerning the alleged disciplinary violation.

*f.* Reports to the board from any regulatory or law enforcement agency from any jurisdiction.

**12.2(2)** As provided by Iowa Code section 272C.8, a person shall not be civilly liable as a result of filing a report or complaint with the board unless such act is done with malice, nor shall an employee be dismissed from employment or discriminated against by an employer for filing such a report or complaint.

**193A—12.3(272C,542C) Conflict of interest.** If the subject of a complaint is a member of the board, or if a member of the board has a conflict of interest in any disciplinary matter before the board, that member shall abstain from participation in any consideration of the complaint and from participation in any disciplinary hearing that may result from the complaint.

**193A—12.4(272C,542C) Grounds for disciplinary action.** The board may initiate disciplinary action against a CPA, AP, or a firm of CPAs or APs, on any of the following grounds:

**12.4(1)** For any of the grounds set forth in Iowa Code section 542C.21.

*a.* A violation of any of the rules of professional conduct set forth in 193A—Chapter 11 is grounds for disciplinary action under Iowa Code section 542C.21(4).

*b.* When considering alleged violations of Iowa Code section 542C.21(11), the phrase “conduct discreditable to the public accounting profession” shall be construed in light of the following:

The reliance of the public in general and of the business community in particular on sound financial reporting, and on the implication of professional competence which inheres in the authorized use of a legally restricted title relating to the practice of public accountancy, imposes on a CPA or AP engaged in such practice certain obligations both to their clients and the public. These obligations include the obligation to maintain independence of thought and action, to strive continuously to improve one's professional skills, to observe, where applicable, generally accepted auditing standards, to promote sound and informative financial reporting, to hold the affairs of clients in confidence, to uphold the standards of the public accountancy profession, and to maintain high standards of personal conduct in all matters affecting one's fitness to practice public accountancy.

Habitual intoxication or addiction to the use of drugs will be considered as not maintaining a high standard of personal or professional conduct.

**12.4(2)** For a violation of any of the provisions of Iowa Code section 542C.22.

**12.4(3)** For a violation of any of the provisions of Iowa Code section 542C.25.

**12.4(4)** For a violation of Iowa Code subsection 272C.9(2) or 272C.9(3) and any of the provisions of 193A—Chapter 15.

**12.4(5)** For any of the grounds set forth in Iowa Code section 272C.10.

**12.4(6)** For failure to comply with an order of the board imposing licensee discipline.

### **193A—12.5(272C,542C) Investigation of complaints.**

**12.5(1)** When the board receives information pursuant to rule 12.2(272C,542C) that indicates a CPA, AP, or firm of CPAs or APs may have committed an act that is grounds for disciplinary action, it shall be referred to the ethics and enforcement committee.

**12.5(2)** Confidentiality of complaint and investigative information. All complaint and investigative information received by the board shall be confidential pursuant to Iowa Code section 272C.6(4). Such information shall not be released to any person except as provided in that section.

**12.5(3)** Upon receipt of such a complaint, the committee shall determine whether a violation may have occurred. If the facts presented constitute a basis for disciplinary action, the committee shall open a disciplinary case against the licensee and investigate the case. If the committee concludes that the complaint does not present facts which constitute a basis for disciplinary action, the committee shall take no further action.

**12.5(4)** After a disciplinary case has been opened, the committee shall examine the information submitted to determine whether there is probable cause to believe a disciplinary violation has occurred or if additional information is required before it can make such a determination.

**12.5(5)** If additional information is considered necessary, the committee may assign an investigator to conduct further investigation. Alternatively, the committee may request the department of inspections and appeals to conduct an investigation of the complaint.

**12.5(6)** In connection with the investigation of a complaint, the board is authorized by law to subpoena books, papers, records, and any other real evidence, whether or not privileged or confidential under law, to help it determine whether it should institute a contested case proceeding (disciplinary hearing). In the event a party refuses to obey a subpoena, the board may petition the court for its enforcement.

**12.5(7)** Upon completion of the investigation, the investigator or the department of inspections and appeals shall present a report to the committee. The committee shall review the report and determine what further action is necessary. The committee may:

- a. Order the matter be further investigated.
- b. Allow the licensee who is the subject of the complaint an opportunity to appear before the committee for an informal discussion regarding the circumstances of the alleged violation.
- c. Determine there is not probable cause to believe a disciplinary violation has occurred, and close the case.
- d. Determine there is probable cause to believe that a disciplinary violation has occurred.

**12.5(8)** If the committee determines there is probable cause, the committee shall, subject to board approval:

- a. Seek an informal stipulation or settlement of the matter; or
- b. When applicable, take appropriate action under the provisions of Iowa Code section 542C.28 or 542C.29; or
- c. Commence a contested case proceeding by ordering that a statement of charges be filed against the licensee and a contested case hearing be scheduled.

### **193A—12.6(272C,542C) Informal discussions.**

**12.6(1)** The licensee is not required to attend or participate in the informal discussion. However, the licensee is required to inform the board as to whether the licensee will attend the informal discussion.

**12.6(2)** Because an informal discussion constitutes a part of the committee's investigation of a pending disciplinary case, facts that are discussed at the informal discussion may be considered by the board in the event the matter proceeds to a contested case hearing and those facts are independently introduced into evidence.

**12.6(3)** The licensee may, but is not required to, be represented by an attorney at the informal discussion.

**12.6(4)** The informal discussion shall be held in closed session pursuant to Iowa Code section 21.2(2).

**12.6(5)** The committee may seek an informal stipulation or settlement of the case at the time of the informal discussion. If the parties agree to an informal settlement at the informal discussion, a statement of charges shall be filed simultaneously with the settlement document. In the event the committee does not reach a settlement under this rule, the settlement rules set forth in rule 12.7(272C,542C) are still applicable.

**12.6(6)** Consent to settlement negotiation by the licensee at an informal discussion constitutes a waiver of notice and opportunity to be heard pursuant to Iowa Code section 17A.17 and rule 12.9(272C,542C) to the extent applicable. Thereafter, but prior to the filing of a statement of charges against the licensee, the prosecuting attorney is authorized to discuss informal settlement with the committee.

### **193A—12.7(272C,542C) Settlements.**

**12.7(1)** Settlement negotiations may also be initiated after a statement of charges is filed. Neither party is obligated to utilize this procedure to settle the case. Such negotiations may be initiated by the state of Iowa through the prosecuting attorney, by the respondent, or by the board. The chair of the board, or another board member designated by the chair, shall have authority to negotiate on behalf of the board.

**12.7(2)** The board shall not be involved in negotiation until a written settlement signed by the licensee is submitted to the full board for approval.

**12.7(3)** Consent to settlement negotiation by the respondent constitutes a waiver of notice and opportunity to be heard pursuant to Iowa Code section 17A.17 and rule 12.9(272C,542C) during informal settlement negotiation. Thereafter, the prosecuting attorney is authorized to discuss informal settlement with the board chair or designee.

**12.7(4)** All informal settlement agreements are subject to the approval of a majority of the full board. No informal settlement shall be presented to the board for approval unless it is in final, written form executed by the respondent. If the board fails to approve the informal settlement, it shall be of no force or effect to either party.

**12.7(5)** The board member who participates in the negotiation of an informal settlement is not disqualified from participating in the adjudication of the contested case.

### **193A—12.8(272C,542C) Notice and hearing of contested case.**

**12.8(1) Order and notice of hearing.** The board may issue an order fixing the time and place for hearing. The board shall issue a written notice of hearing together with a statement of the charges against the respondent. Such notice shall include the following:

- a. The date, time, and place of hearing.
- b. A statement that the respondent may be represented, at respondent's expense, by legal counsel at the hearing.
- c. A statement of the legal authority under which the hearing is to be held.
- d. A reference to the statutes and rules involved.
- e. A short and plain statement of the matter asserted.
- f. A statement that the respondent has the right to appear at the hearing and be heard.

g. A statement requiring the respondent to submit an answer within 20 days after receipt of the notice of hearing.

**12.8(2) Service.** The notice of hearing and the statement of charges shall be served on the respondent not less than 30 days prior to the date of hearing either personally or by mailing a copy by registered mail to the last known address of the respondent.

a. For the purposes of this subrule, “registered mail” means that form of postal delivery, under postal regulations in effect at the time of service, which ensures that a mailing receipt and a record of delivery are obtained. “Registered mail” does not mean that form of postal delivery which provides only for protection against loss or damage, and does not ensure that a receipt and record of delivery are obtained.

b. In the event the respondent is a firm of CPAs or APs, service shall be made upon the managing partner, managing shareholder, or sole proprietor.

**12.8(3) Statement of charges.** The statement of charges shall set forth in ordinary and concise language the acts or omissions with which the respondent is charged and shall be in sufficient detail to enable the respondent to sufficiently prepare a defense. The statement of charges shall specify the statute(s) and any rule(s) which are alleged to have been violated and may also include additional information which the board deems appropriate.

**12.8(4) Legal representation.** The statement of charges and notice of hearing prepared by the board shall be reviewed by the office of the attorney general, which shall be responsible for the legal representation of the public interest in all proceedings before the board. The assistant attorney general assigned to prosecute a contested case before the board shall not represent the board in that case, but shall represent the public interest.

**12.8(5) Continuances.** A party has no automatic right to a continuance of a scheduled hearing. However, a party may request a continuance from the board within seven days of the date set for hearing. Within seven days of the date set for hearing, no continuances shall be granted except for extraordinary, extenuating, or emergency circumstances. A party seeking a continuance shall not individually contact a board member in person, by mail, or by telephone.

**12.8(6) Subpoena powers.** After service of the notice of hearing under subrule 12.8(2), the following procedures are available to the parties in order to obtain relevant and material evidence:

a. Board subpoenas for books, papers, records, and other real evidence will be issued to a party upon request. Subpoenas for witnesses may also be obtained. The executive director shall issue all subpoenas for both parties upon request. The request, which may be verbal or written, must specify the documents sought to be obtained and the names of the witnesses whose testimony is sought. The party requesting the subpoena is responsible for proper service of that subpoena.

b. Following the filing of the order and notice of hearing, discovery procedures applicable to civil actions are available to the parties in a proceeding under these rules.

**12.8(7) Refusal to obey a subpoena.** In the event a party refuses to obey a subpoena, either party or the board may petition the district court for its enforcement. Upon proper showing, the district court shall order the person to obey the subpoena; and if the person fails to obey the order of the court, the person may be found guilty of contempt of court.

**12.8(8) Failure by respondent to appear.** If a respondent, upon whom a proper notice of hearing has been served, fails to appear either in person or by counsel at the hearing, the board or hearing panel shall proceed with the conduct of the hearing, and the respondent shall be bound by the results of such hearing to the same extent as if the respondent had been present.

### **193A—12.9(272C,542C) Prohibited communications.**

**12.9(1)** Ex parte communications are prohibited except as authorized by Iowa Code section 17A.17.

**12.9(2)** Except for ex parte communications authorized by Iowa Code section 17A.17, individuals assigned to render a proposed or final decision or to make findings of fact and conclusions of law in a contested case shall not communicate, directly or indirectly, in connection with any issue of fact or law in that contested case with any person or party; nor shall parties or their representatives communicate,

directly or indirectly, in connection with any issue of fact or law in a contested case with individuals assigned to render a proposed or final decision or to make findings of fact and conclusions of law in that contested case except upon written notice and opportunity for all parties to participate as follows:

*a.* The notice shall contain the names of the people who will give and receive the communication; the time, place and means of the communication; and a summary of the communication if oral, or a copy of the communication if written.

*b.* The notice shall be served either personally or by registered mail within a reasonable time in advance of the communication.

*c.* After such notice any party shall have the right upon written demand to participate in the communication. If the communication is oral, participation is the right to be present and heard. If the communication is written, participation is the right to give a written communication.

**12.9(3)** The recipient of a prohibited communication shall submit the communication if written or a summary of the communication if oral for inclusion in the record of the proceeding. The recipient shall also notify the other parties of the prohibited communication who shall be given a reasonable opportunity upon written demand to respond. If the prohibited communication was oral, the party has the right to respond orally. If the prohibited communication was written, the party has the right to give a written response.

**12.9(4)** The following sanctions may be imposed for violating subrules 12.9(1) to 12.9(3):

*a.* A decision may be rendered against the violating party.

*b.* After notice and opportunity to be heard, the board may censure, suspend, or revoke a privilege to practice before it.

*c.* After notice and opportunity to be heard, the board may censure, suspend, or dismiss any board personnel.

*d.* Any other sanction deemed appropriate.

**12.9(5)** The provisions of this rule do not apply to communications engaged in pursuant to rule 12.6(272C,542C) or 12.7(272C,542C).

### **193A—12.10(272C,542C) Hearings.**

**12.10(1)** A hearing may be conducted before the board or a panel of not less than three members of the board who hold permits to practice public accounting in this state.

**12.10(2)** Panel of nonboard member specialists. When in the opinion of a majority of the board it is desirable to obtain specialists within an area of practice of the public accounting profession when holding disciplinary hearings, the board may appoint a panel of three specialists who are not board members and who hold permits to practice public accounting in this state to make findings of fact and to report to the board. Such findings shall not include any recommendation for or against licensee discipline.

**12.10(3)** Presiding officer. The board chair or a person designated by the chair shall serve as the presiding officer. The presiding officer shall conduct the hearing and shall have authority to administer oaths, to admit or exclude testimony or other evidence, and to rule on all motions and objections. Either the board or a three-member panel may be assisted by a hearing officer or administrative law judge.

**12.10(4)** Immunity. The presiding officer shall have authority to grant immunity from disciplinary action to a witness, as provided by Iowa Code section 272C.6(3), but only upon the unanimous vote of all members of the hearing panel. The official record of the hearing shall include the reasons for granting the immunity.

**12.10(5)** Examination of witnesses by board. The presiding officer and other board members have the right to question a witness at any stage of that witness's testimony. Examination of witnesses by board members is subject to objections properly raised in accordance with the rules of evidence set forth in subrule 12.10(7).

**12.10(6)** Public hearing. The hearing shall be open to the public unless the licensee or attorney for the licensee requests that the hearing be closed.

**12.10(7)** Evidence. Admissibility of evidence at the hearing shall be governed by Iowa Code section 17A.14.

Copies of documents offered as evidence at the hearing shall be provided to opposing parties. If requested by the board, copies shall also be furnished to each member of the board or hearing panel at the expense of the submitting party.

**12.10(8)** Record of proceedings. Oral proceedings at a hearing shall be recorded by a certified shorthand reporter. The requirement in Iowa Code section 542C.23(7) that a transcript of the proceedings be filed with the board applies only if a transcript is prepared upon the request of either party. Any party to a proceeding may record, at the party's own expense, stenographically or electronically, any portion or all of the proceedings.

**193A—12.11(272C,542C) Final decision.**

**12.11(1)** When five or more members of the board preside over the reception of the evidence at the hearing, the decision is a final decision.

**12.11(2)** When a panel of three specialists presides over the hearing, a transcript of the proceedings, together with exhibits presented and the findings of fact of the panel, shall be considered by the board at the earliest practicable time. The parties or the parties' attorneys shall, upon notice prescribed by the board, have the opportunity to appear personally to present their positions and arguments to the board. The decision of the board is a final decision.

**12.11(3)** When a panel of three board members presides over the hearing, the decision is a proposed decision.

*a.* A proposed decision may be appealed to the board by a party to the decision who is adversely affected. An appeal is commenced by serving on the executive director, either in person or by certified mail, a notice of appeal within 30 days after service of the proposed decision or order on the appealing party. The appealing party shall be the appellant and all other parties to the appeal shall be the appellees.

*b.* The board may review a proposed decision or order on its own motion by serving notice on all parties within 30 days of the issuance of the proposed decision.

*c.* If the proposed decision is not timely appealed by any party, the proposed decision becomes final.

*d.* Within seven days after service of the notice of appeal, the appellant shall serve nine copies of its brief in support of the appeal on the executive secretary, and shall furnish an additional copy to each appellee by first-class mail. Any appellee shall have 14 days following service of exceptions and brief to file its brief. Except for the notice of appeal, the time requirements set forth in this rule may be extended by stipulation of the parties or may be extended upon application approved by a member of the board.

*e.* Oral argument of the appeal is discretionary, but may be required by the board upon its own motion. At the times designated for filing briefs and arguments, either party may request oral argument. If a request for oral argument is granted, or if required by the board, the executive director shall notify all parties of the date, time, and place. The board chair or designee shall preside at the oral argument.

*f.* The record on appeal shall be the entire record made before the hearing panel.

**12.11(4)** All parties to a proceeding shall be promptly furnished with a copy of any proposed or final decision either in person or by first-class mail. In addition, either party may request to be notified of the decision by telephone as soon as the decision is reached.

**193A—12.12(272C,542C) Disciplinary sanctions.**

**12.12(1)** The board has authority to impose the following disciplinary sanctions:

*a.* Revoke a certificate, registration, license, or permit issued by the board. In the event of a revocation, the licensee shall not be allowed to remain a partner or shareholder of a business entity if the law requires all partners or shareholders of such an entity be CPAs or APs.

b. Suspend a certificate, registration, license, or permit issued by the board. A CPA or AP who is under suspension shall refrain, during the period of the suspension, from all facets of the ordinary practice of public accounting.

c. Revoke or suspend the privilege to engage in one or more areas of the practice of public accounting.

d. Impose a period of probation. As a condition to a period of probation, the board may impose terms and conditions deemed appropriate by the board which may include, but are not limited to, the following:

(1) The board may require the licensee to undergo a quality review or peer review. The licensee shall select, subject to approval by the board, a CPA, a firm of CPAs or a review program which is endorsed by the American Institute of Certified Public Accountants. The costs of the review shall be paid by the licensee. The board shall be furnished a copy of the report issued by the reviewing party.

(2) The board may require the licensee to enter into an agreement with a CPA or firm of CPAs to obtain a preissuance review of any audits, compilations, or reviews issued by the licensee during the period of probation. The agreement shall be approved by the board. The board may require the licensee to report regularly concerning the preissuance reviews conducted pursuant to the agreement. Any cost incurred in obtaining preissuance review shall be paid by the licensee.

e. Impose requirements regarding continuing education. The board may specify that a designated amount of continuing education be taken in specific subjects and may specify the time period for completing these courses. The board may also specify whether that continuing education be in addition to that routinely required for license renewal. The board may also specify that additional continuing education be a condition for the termination of any suspension or reinstatement of a certificate, permit, license, or registration. The board may also specify that current reference materials be obtained and maintained.

f. Required reexamination, using one or more parts of the CPA or AP examinations given to candidates for the CPA certificate or the AP license.

g. Impose civil penalties, the amount of which shall be at the discretion of the board, but which shall not exceed \$1,000. Civil penalties may be imposed for any of the disciplinary violations specified in rule 12.4(272C,542C).

h. *Issue a citation and warning.*

**12.12(2)** Voluntary surrender. The board may accept the voluntary surrender of a certificate, permit, or license to resolve a contested case. The board shall not accept a voluntary surrender of a certificate, permit, or license to resolve a pending disciplinary case unless a statement of charges has been filed in the case. Such a voluntary surrender will be considered disciplinary action and shall be published in accordance with rule 12.15(272C,542C).

**12.12(3)** Notification requirements. Whenever a licensee's certificate, permit or license is revoked, suspended, or voluntarily surrendered under this chapter, the licensee shall:

a. Within 15 days of receipt of the board's final order, notify in writing all clients of the fact that the license has been revoked, suspended, or voluntarily surrendered. Such notice shall advise the client to obtain alternative professional services;

b. Within 30 days of receipt of the board's final order, the licensee shall file with the board copies of the notices sent pursuant to paragraph 12.12(3)"a." Compliance with this requirement shall be a condition for an application for reinstatement.

**193A—12.13(272C,542C) Motion for rehearing.** Within 20 days after issuance of a final decision, either party may file an application for a rehearing. The application shall state the specific grounds for rehearing and the relief sought. Copies of the application shall be timely mailed to all other parties. The application shall be deemed denied if not granted within 20 days after service on the executive secretary.

**12.13(1)** Upon a rehearing, the board shall consider facts not presented in the original proceeding if:

- a. Such facts arose after the original proceeding was concluded; or
- b. The party offering such evidence could not reasonably have provided such evidence at the original proceeding; or
- c. The party offering the additional evidence was misled by any party as to the necessity for offering such evidence at the original proceeding.

**12.13(2)** The decision made upon a rehearing may incorporate by reference any and all parts of the decision made upon the conclusion of the original proceeding.

**193A—12.14(272C,542C) Judicial review.** Judicial review of the board's decision may be sought in accordance with the terms of Iowa Code chapter 17A.

**193A—12.15(272C,542C) Publicizing disciplinary action.**

**12.15(1)** The board shall publish in the board's newsletter, or in another professional publication designated by the board, the name of each licensee disciplined by the board, along with a brief description of the underlying circumstances, regardless of the nature of the violation. However, the board will not publish the name of the licensee when, in the board's judgment, the infraction was of such a minor nature that it resulted only in a warning or citation being issued.

**12.15(2)** In those instances in which a licensee's name is not published because the infraction was of a minor nature, the board will publish a summary of the violation, without the name of the licensee, to acquaint practitioners with the types of disciplinary matters being acted upon by the board.

**12.15(3)** The board shall issue a formal press release in those instances where a certificate, permit, or license has been suspended or revoked.

**12.15(4)** The board shall notify other state boards of accountancy, who have issued a similar certificate, permit, or license to an Iowa licensee, of disciplinary action taken against the Iowa licensee. The board shall also notify the National Association of State Boards of Accountancy of disciplinary action taken against an Iowa licensee.

**193A—12.16(272C,542C) Reinstatement.** Any person whose certificate, permit, or license has been revoked or suspended by the board may apply to the board for reinstatement in accordance with the terms of the order of revocation or suspension.

**12.16(1)** If the order of revocation or suspension did not establish terms upon which reinstatement might occur, or if the certification, permit, or license was voluntarily surrendered, an initial application for reinstatement may not be made until one year has elapsed from the date of the order or the date of voluntary surrender.

**12.16(2)** All proceedings for reinstatement shall be initiated by the respondent, who shall file with the board an application for the reinstatement of the certificate, permit, or license. All proceedings upon the petition for reinstatement shall be subject to the same rules of procedure as other cases before the board.

**12.16(3)** An application for reinstatement shall allege facts which, if established, will be sufficient to enable the board to determine that the basis for the revocation or suspension no longer exists and that it will be in the public interest for the license to be reinstated. The burden of proof to establish such facts shall be on the respondent.

**12.16(4)** An application for reinstatement may include a request for a hearing on the issues raised in the application. The hearing on an application for reinstatement shall be a contested case within the meaning of Iowa Code section 17A.12.

**12.16(5)** The order to grant or deny reinstatement shall include findings of fact and conclusions of law, and must be based upon the affirmative vote of not fewer than five members of the board. If reinstatement is granted, terms and conditions of licensure may be imposed. Such terms and conditions may include restrictions on the licensee's practice. This order will be published as provided for in rule 12.15(272C,542C).



**193A—12.17(272C,542C) License denial.** Any request to have a hearing before the board concerning the denial of a certificate, permit, or license shall be submitted by the applicant in writing to the board by certified mail, return receipt requested, within 30 days of a mailing of notice of denial of license.

This rule is intended to implement Iowa Code chapters 272C and 542C.

**193A—12.18(252J) Certificates of noncompliance.** The board shall suspend or revoke a certificate of registration upon the receipt of a certificate of noncompliance from the child support recovery unit of the department of human services according to the procedures in Iowa Code Supplement chapter 252J. In addition to the procedures set forth in chapter 252J, this rule shall apply.

**12.18(1)** The notice required by Iowa Code Supplement section 252J.8 shall be served upon the registrant by restricted certified mail, return receipt requested, or personal service in accordance with Rules of Civil Procedure 56.1. Alternatively, the registrant may accept service personally or through authorized counsel.

**12.18(2)** The effective date of revocation or suspension of a certificate of registration, as specified in the notice required by section 252J.8, shall be 60 days following service of the notice upon the registrant.

**12.18(3)** The board's executive secretary is authorized to prepare and serve the notice required by section 252J.8 and is directed to notify the registrant that the certificate of registration will be suspended, unless the registration is already suspended on other grounds. In the event a registration is on suspension, the executive secretary shall notify the registrant of the board's intention to revoke the certificate of registration.

**12.18(4)** Registrants shall keep the board informed of all court actions and all child support recovery unit actions taken under or in connection with chapter 252J and shall provide the board copies, within seven days of filing or issuance, of all applications filed with the district court pursuant to section 252J.9, all court orders entered in such actions, and withdrawals of certificates of noncompliance by the child support recovery unit.

**12.18(5)** All board fees for license renewal or reinstatement must be paid by registrants before a certificate of registration will be renewed or reinstated after the board has suspended or revoked a license pursuant to chapter 252J.

**12.18(6)** In the event a registrant files a timely district court action following service of a board notice pursuant to sections 252J.8 and 252J.9, the board shall continue with the intended action described in the notice upon the receipt of a court order lifting the stay, dismissing the action, or otherwise directing the board to proceed. For purposes of determining the effective date of revocation or suspension, the board shall count the number of days before the action was filed and the number of days after the action was disposed of by the court.

**12.18(7)** The board shall notify the registrant in writing through regular first-class mail, or such other means as the board deems appropriate in the circumstances, within ten days of the effective date of the suspension or revocation of a certificate of registration, and shall similarly notify the registrant when the registration is reinstated following the board's receipt of a withdrawal of the certificate of noncompliance.

This rule is intended to implement Iowa Code chapter 252J.

[Filed and effective September 22, 1975 under 17A, C '73]

[Filed 2/1/78, Notice 12/28/77—published 2/22/78, effective 3/29/78]

[Filed 9/27/78, Notice 8/23/78—published 10/18/78, effective 11/22/78]

[Filed 10/9/80, Notice 9/3/80—published 10/29/80, effective 12/3/80]

[Filed emergency 6/16/82—published 7/7/82, effective 6/18/82]

[Filed 6/22/88, Notice 3/9/88—published 7/13/88, effective 8/17/88]

[Filed 12/10/91, Notice 10/30/91—published 1/8/92, effective 2/12/92]

[Filed 12/17/93, Notice 10/13/93—published 1/5/94, effective 2/9/94]

[Filed 4/26/96, Notice 1/3/96—published 5/22/96, effective 6/26/96]

**CHAPTER 13**  
**SPECIFIED FORMS**

[Prior to 7/13/88, see Accountancy, Board of [10]]

Rescinded IAB 8/21/91, effective 9/25/91.